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REMARKS

Summary

Claims 23 - 26 were pending. Claim 24 has been amended. No new matter has been added. Applicants have carefully considered the reference and the reasons for rejection advanced by the Examiner and respectfully traverse the rejections in view of the amendments and the discussion presented below.

Claim Objection

The Examiner noted that in the response filed by Applicants on 12/20/2004, the listing of cancelled claims erroneously indicated 1 - 23 instead 1 - 22. Applicants have made the appropriate change to obviate the claim objection.

Claim Rejections under 35 U.S.C. §102(e)

Claims 23, 24 and 26 were rejected under 35 U.S.C. §102(e) as being anticipated by Sasaki (US 6,490,127; "Sasaki").

Claim 23 recites, *inter alia*, (d) the step of forming a partial insulating layer on the bottom pole layer with the gap layer provided therebetween to start from a position at a predetermined distance from the surface facing the recording medium so that a gap depth is regulated by the predetermined distance.

"Anticipation requires the presence in a single prior art reference disclosure of each and every element of the claimed invention, arranged as in the claim." Lindemann Machinenfabrik GmbH v. American Hoist & Derrick Co., 730 F.2d 1452, 221 USPQ 481, 485 (Fed. Cir 1984) (citing Connell v. Sears Roebuck & Co. 722 F.2d 1542 220 USPQ 193 (Fed. Cir. 1983)) (emphasis added).

In Sasaki, a first insulating layer is identified as element 11 and a partial insulating layer as element 13, both formed on the bottom pole layer. As shown in Figs. 4A, 5A, 6A, 7A and 8A, the medium-facing side end of the first insulating layer 11 is positioned, in the Y direction, closer to a medium-facing surface that the medium-facing side end of the partial insulating layer 13 (see column 10, lines 46 – 48). Thus, in Sasaki, the gap depth is predetermined by the distance between the medium-facing surface and the medium-facing side end of the first insulating layer 11. In contrast, in the claimed feature recited in step (d), the gap depth is regulated by the distance

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predetermined between the medium-facing side end of the partial insulating layer, in the Y direction, and the surface facing the recording medium.

Therefore, the Applicants respectfully submit that the Examiner has not made out a *prima facie* case of anticipation, as the Sasaki reference does not teach or suggest that the claimed predetermined gap depth.

Accordingly, Claim 23 is allowable over Sasaki.

Claim 24 has been amended to clarify the invention. Claims 24 and 26, being claims dependent on an allowable claim, are allowable for at least the same reasons.

Claim Rejections under 35 U.S.C. §103(a)

Claim 25 was rejected under 35 U.S.C. §103 (a) as being unpatentable over Sasaki. Claim 25, dependent on an allowable claim, is allowable for at least the same reasons.

Conclusion

Applicants submit that this application is now in condition for allowance. If there are fees due, Applicants request that this paper constitutes any necessary petition and authorizes the Commissioner to charge any underpayment, or credit any overpayment, to Deposit Account No. 23-1925.

If the examiner finds that there are any outstanding issues which may be resolved by a telephone interview, the Examiner is invited to contact the undersigned attorney at the below listed number.

Respectfully submitted,

Gustavo Siller, Jr.

Registration No. 32,305 Attorney for Applicants

BRINKS HOFER GILSON & LIONE P.O. BOX 10395 CHICAGO, ILLINOIS 60610 (312) 321-4200